

HOUSE BILL No. 1142

DIGEST OF INTRODUCED BILL

Citations Affected: IC 12-7-2-28.8.

Synopsis: Definition of child care ministry. Amends the definition of "child care ministry" to specify the grounds for the organization's federal tax exemption and to require annual filing of supporting documentation with the division of family resources. Grandfathers organizations registered on January 1, 2006.

Effective: July 1, 2007.

Hinkle

January 8, 2007, read first time and referred to Committee on Family, Children and Human Affairs.

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First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

HOUSE BILL No. 1142

A BILL FOR AN ACT to amend the Indiana Code concerning human services.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 12-7-2-28.8 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 28.8. "Child care
3 ministry", for purposes of IC 12-17.2, means:

4 (1) child care operated by a church or religious ministry that:

5 (A) is a religious organization exempt from federal income
6 taxation under Section 501 of the Internal Revenue Code; and

7 (B) was registered as a child care ministry under
8 IC 12-17.2-6 on January 1, 2006; or

9 (2) child care operated by a church or religious ministry that:

10 (A) is an organization exempt from federal income taxation
11 under Section 501 of the Internal Revenue Code because
12 the organization is organized and operated exclusively for
13 religious purposes; and

14 (B) annually submits documentation supporting the
15 exemption described in clause (A) to the division of family
16 resources.



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